

CHIEF INFORMATION  
OFFICERINFORMATION SYSTEMS  
DEPARTMENT OF THE TREASURY  
INTERNAL REVENUE SERVICE  
WASHINGTON, D.C. 20224

202 622 8371 P.02/04

01/30/01

MEMORANDUM FOR TREASURY INSPECTOR GENERAL  
FOR TAX ADMINISTRATION

FROM:

  
Paul J. Cochrane  
Chief Information Officer

SUBJECT:

Management Response to Draft Audit Report - Management  
Should Take Action to Address Employees' Personal Use of  
E-Mail (Audit No. 200020012)

*This response replaces the one dated November 20, 2000, and includes revised corrective actions.*

Thank you for the opportunity to comment on the draft report, dated October 2, 2000, regarding personal use of e-mail in the workplace. The availability of e-mail for IRS employees provides a tremendous advantage in performing their jobs. However, inappropriate use of e-mail will not be tolerated.

The IRS policy on appropriate use of e-mail will be reissued and managers will be required to discuss it with their employees. We agree with your recommendation that an e-mail monitoring system is an important step in ensuring compliance. With support from TIGTA, we will evaluate available e-mail scanning software and develop a plan to implement a system to support our policies and procedures.

If you have questions, please call me at (202) 622-6800. Members of your staff may call Dave Gaugier, Director, Information Systems Field Operations, at (972) 308-7007.

Attachment

cc: Associate Inspector General for Audit (Information Systems Programs)  
Director, Legislative Affairs  
Commissioner's Secretariat  
Chief, Office of Management Controls

**Management Response to Draft Audit Report - Management Should Take Action to Address Employees' Personal Use of E-Mail (Audit No. 200020012)****IDENTITY OF RECOMMENDATION #1**

The Chief Information Officer should develop procedures to enforce the policy that was recently issued informing all employees of unacceptable, non-business use of e-mail. The procedures should state that e-mail messages will be periodically monitored to ensure compliance with the policy. Chief Counsel and Labor Relations should also be involved in developing these procedures, particularly in deciding disciplinary actions for offenders. In addition, employees should be educated on the risks and costs associated with non-business e-mails.

**ASSESSMENT OF CAUSE**

The IRS did not have a policy in place to specifically prohibit non-business use of e-mail. We have issued a policy but we do not have a process for monitoring compliance with it.

**CORRECTIVE ACTIONS**

1a. The Director, Information Systems Field Operations, will reissue the policy on acceptable use of the IRS e-mail system that will contain directions to managers to brief their employees on the usage policy. This action will be coordinated with Chief Counsel and Labor Relations.

1b. The Director, Information Systems Field Operations, will issue an all employee notification reinforcing the IRS policy on acceptable use of e-mail. This action will be coordinated with Chief Counsel and Labor Relations.

**IMPLEMENTATION DATES**

1a. **Proposed:** February 1, 2001

1b. **Proposed:** February 1, 2001

**RESPONSIBLE OFFICIAL**

Chief Information Officer IS

Deputy Chief Information Officer (Operations) IS

Director, Field Operations IS: F

**MONITORING PLAN FOR CORRECTIVE ACTIONS #1a and #1b**

1a. All Directors must certify the reissued policy has been discussed with their employees.

1b. N/A

## Attachment

**Management Response to Draft Audit Report - Management Should Take Action to Address Employees' Personal Use of E-Mail (Audit No. 200020012)****IDENTITY OF RECOMMENDATION #2**

The Chief Information Officer should evaluate available e-mail scanning software and implement an e-mail monitoring system to assist in identifying the extent of employee unauthorized use of e-mail. Standard procedures for maintaining e-mails are necessary to ensure the effectiveness of the monitoring system.

**ASSESSMENT OF CAUSE**

The IRS did not have a policy in place to specifically prohibit non-business use of e-mail. We have issued a policy but we do not have a process for monitoring compliance with it.

**CORRECTIVE ACTIONS**

2a. The Director, Information Systems Field Operations, will investigate available e-mail scanning software and submit recommendations regarding acquisition, implementation and procedures.

2b. The Director, Information Systems Field Operations, will develop (with input from Chief Counsel, Labor Relations, Business partners and other stakeholders) an implementation plan, which will include milestones and dates for implementing standard procedures, an appropriate owner for each milestone, and a monitoring system. Once the implementation plan is baselined, we will revise the Proposed Closing Date of this corrective action – based on when we will implement the e-mail monitoring system.

**IMPLEMENTATION DATE**

2a. Proposed: January 1, 2001

2b. Proposed: April 1, 2001

**RESPONSIBLE OFFICIAL**

Chief Information Officer IS  
Deputy Chief Information Officer (Operations) IS  
Director, Information Systems Field Operations IS: F

**MONITORING PLAN FOR CORRECTIVE ACTION #2**

2a. N/A

2b. To be determined based on the implementation plan, which we will develop.